

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Tax period from February, 2020 to April, 2020 – COVID Relaxation – Waiver of interest / late fee – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 81

Dated: 21-07-2020.

Read the following:

1. G.O.Ms No. 16 Revenue (CT-II) Department, Dt. 13.02.2019.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/103/2017, Dt. 20.06.2020 .

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt.21.07.2020.

NOTIFICATION

In exercise of the powers conferred by section 128 read with section 148 of the Telangana Goods and services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendment in notification issued in G.O.Ms.No.16, Revenue (CT.II) Department, dated 13.02.2019 and published in the Telangana Gazette No.40-B Part-I, Extraordinary, dated The 13th February, 2019, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

"Provided also that the amount for late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B**, by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--

Table

S. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an	February, 2020	If return in FORM GSTR-

aggregate turnover of up to rupees 1.5 crores in the preceding financial year		3B is furnished on or before the 30 th day of June, 2020
	March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
	April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary to Hon'ble Chief Minister, Government of Telangana(NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER